State of California
Franchise Tax Board

Writing Standards Quick Tips

This is not comprehensive. Refer to *Gregg Reference Manual, Tenth Edition* and Departmental Writing Standards A to Z on FTBNet.

Standard	Do	Don't
Acronyms and Initialisms	• Use pronouns (us, we, our) instead of FTB. • Spell the word first, followed by the acronym. • Add an **s** (no apostrophe) to form plurals.	• Use the article "the" before FTB. • Overuse acronyms, abbreviations, or jargon.
Apostrophes	• Use to indicate the omission of figures in dates. • Use as a symbol for feet. • Use to form contractions. • Use to form possessives. • Add to form the plural possessive (ends in **s** or **es**).	• Use for numbers expressed in figures or pluralized by the addition of **s** alone (70s, W-2s). • Use to form the plurals of acronyms, initialisms, abbreviations, or figures (DVDs, PCs, MEOs). • Use when words taken from other parts of speech are used as nouns, they are usually pluralized by the addition of **s** or **es** (dos and don'ts, yeses and nos). • Mistake a descriptive form ending in **s** for a possessive form (news release, savings account).
Bullets and Numbered Lists	• Break long, complicated text into bullets. • Identify at least two points. • Maintain consistency with the type of bullet in your document. • Use a period after each bullet if a complete sentence. • Use numbers for sequential steps.	• Use semicolons in bulleted lists. • Bullet one paragraph. • Use a period if a laundry list.
Capitalization	• Use ALL CAPS for addresses. • Use ALL CAPS for PAGE and SIDE to match their footer. • Use title case and bold for form titles. Maintain consistency and capitalize: • The first word after each bullet, dash, or colon in a title. • The word "Form" before a form number unless FTB is in the title (Form 1234 vs. form FTB 1234). • Official titles after a name. • The word section when followed by a number. • The word Internet.	• Use ALL CAPS except for addresses in body of content. Capitalize: • The words state, federal, or government unless in a title or used in their official dignity. • The words homepage, web, webpage, and website unless in a title, heading, or at the beginning of a sentence. • Occupation titles. • Spanish words for days of the week and months.
Commas	• Use in a series. • Use after Latin abbreviations e.g. and i.e. • Insert after an introductory statement. • Insert before the words for, and, nor, but, or, yet, and so (FANBOYS).	• Use after a salutation; use a colon (Dear Mr. Taxpayer:).
Contact	• Use standard assistance language on every public form (if applicable). • Indicate business area/section for contact. • Refer to the website first, followed by phone contact. • Create a table of contacts for multiple contacts.	• List or use personal names unless specific to program.
Dates	• Use ordinals when the month is unspecified (15th day of the 4th month). • Use a figure to express the day following the month (March 6). • Use two commas in a full date (March 17, 2009, is the date today.)	• Use rd, st, th, nd ordinals with dates. • Use between month and year. • Abbreviate the month.
Fonts	• Maintain consistency with style and font size. • Use at least 10-point Arial in print (12-point is standard). • Bold to emphasize a word. • Bold titles and headings.	• Use italics on the web to emphasize specific words or large chunks of content. • Use mixed or fancy font styles.
Hyphens	• Include with compound adjectives (noun + adjective) either before or after the noun (tax-exempt). • Include when a prefix is added to a word that begins with a capital letter (non-IT, non-FTB).	• Hyphenate words that start with a prefix or end in a suffix (nonprofit, nonfilers, tenfold). • Include with compound computer terms (email, website, online).
Justification	• Left align your margins. • Left align and all cap addresses; you may slightly indent text to offset. • Right align currency to line up with decimals.	• Use full justification. • Center addresses, titles, or headings.

Standard	Do	Don’t
Numbers	• Write out numbers one through ten in printed content. • Omit commas in four digit figures except currency (1200 books vs. $1,200 collected). • Add commas for numbers over five digits. • Check for correct number sequence.	• Use Roman numerals. • Use figures when referring to millions ($4 million).
Parentheses	• Put a period inside the parentheses when an independent sentence.	• Use (**s**) when forming plurals. • Use in telephone format.
Percentages and Symbols	• Use a figure and spell out the word percent unless in a table.	• Use an ampersand (&) unless part of a title.
Phone and Fax Numbers	• Label telephone when there is also a fax. • List a program or business area as a contact. • Use punctuation in phone format when listed with an address.	• Split the telephone number from one line to the next. If you must, split at the area code. • Use all caps for the word fax unless a label in address format. • List an individual as a contact. • Bold the area code. • Use the term (not toll-free) for calls that cost customer.
Quotes	• Use periods and commas inside of closing quotation marks. • Use quotes to define a new word.	• Use quotes throughout document. • Use quotes for key search words. • Use quotes and italics together to define a word.
Search	• Bold search terms and limit to 1 or 2 words.	• Mention the word “website” in content when we provide the web address. (Go to **ftb.ca.gov** and search for **xxxx**).
Spacing	• Put one space after each sentence. • Put one space before and after symbols: @, &, =, x • Check for consistency between paragraphs.	• Put a space after these symbols: $, #, %, §.
Statistics	• Aim for a reading ease of 40 to 60. • Write for the 8 grade level. • Attain 0% passive sentences. • Keep your sentences below 22 words. • Attain at least 70% strong verbs. • Juxtapose subject and verb 90% to 100%.	• Write more than 2 consecutive prepositional phrases. • Submit content to EDMS without statistics.
Tables	• Use if/then format if content is complex or involves many conditions. • Left align and bold table headings. • Right align currency so the decimals line up. • Use symbols ($, %, #). • Use strong verbs to instruct or draw action.	• Abbreviate table headings.
Titles and Headings	• Left align, bold, and title case form titles and headings. • Use descriptive headings to help readers scan. • Italicize form titles in printed content. • Create a table of forms when 3 or more are mentioned in your document.	• Write out form titles more than once. • Center on the page. • Use ALL CAPS.
Voice	• Use active voice. • Ask who does what? • Use strong verbs that describe action. • Juxtapose subject and verb.	• Use passive voice. • Use verbs that bore (words that end it “ing”).
Web Content	• Use meaningful headings and subheadings. • Left align and bold table headings. • Use figures that represent facts. • Check your links for accuracy.	• Underline text. Only web links are underlined. • Use italic font. • Format new information into an FAQ format.
Website	• Say “go to” instead of “visit” **ftb.ca.gov**. • Bold any website address. • Mention our website first, followed by a telephone contact.	• Put **www** before our website, check others. • Use deep links.
Words	• Use short, simple words. • Use easy-to-understand words. • Maintain consistency and clarity with word choice. • Place important words first.	• Use unnecessary words. • Overuse the word “please.”